

ID: CCA_2009022408503637

Number: **200912024**

Office:

Release Date: 3/20/2009

UILC: 1502.00-00

From:

Sent: Tuesday, February 24, 2009 8:50:38 AM

To:

Cc:

Subject: RE: TEFRA Questions

For the year the parent will sign for itself and the entire consolidated corporate filing group: "P, by [current officer] for itself and subsidiaries." The LLC through which it owns its partnership interest is disregarded for this purpose.

For : **Signature 1:** "S1, by [current officer of S1], [title of current officer of S1]," **Signature 2:** P, by [current officer of P], [title of current officer of P], on behalf of itself and its subsidiaries, including S1".